

Submit Local Estimated Payment Information to Virginia Tax - Paper Submission

Process

[HANDLE LOCAL ESTIMATED PAYMENTS](#)

Effective Date

01/29/2016

Purpose

This task is performed to submit paper estimated payment vouchers (Form 760ES) to Virginia Tax as an alternate method to submitting estimated payment information by electronic submission. The preferred method of submission is electronic because it is faster to process and results in less errors.

This task concerns preparing the 760ES forms and Form 559-S, Report of Collections, after the bank deposit is made. The Forms 760ES, Form 559-S and the Virginia Tax copy of the Deposit Certificate (Treasury Form 800) are sent to Virginia Tax.

Special Notes

- Estimated payments are received in the locality accompanied by Form 760ES, *Virginia Estimated Income Tax Payment Voucher for Individuals, Estates and Trusts*.
- The Form 760ES is referred to by name or as a voucher in this task.
- Form 760ES has an OCR (Optical Character Recognition) line on the left center of the voucher. This line is referred to as a scan line. The scan line contains the form code for 760ES (3330001) and may be preprinted with the customer SSN, filing period code and FIPS code.
- Estimated payment information should be on a weekly basis to ensure that all estimated payments are posted before the tax return claiming the payments is processed. Estimated payment information should be submitted more frequently than weekly if the volume is high.
- Locality Representatives will have completed the following before working this task:
 - Prepare the Memorandum of Assessment, Form 559.
 - Ensure the check amount is written in the voucher "Amount of Payment" field.
 - Retain the envelope or create a late card for any voucher that was postmarked after the due date. Write the postmark date in MMDDYY format under the postmark on the face of the late envelope.
 - Prepare the Deposit Certificate (DC), Treasury Form 800.
 - Deposit the remittances.

Procedure

Responsibility

Treasurer's Office Locality Representative

Steps

1. Receive a group of estimated payment vouchers and the associated Deposit Certificate (DC).
2. Place the DC aside.
3. Separate the vouchers by tax year, if necessary, and place one year's vouchers aside.
4. Gather the vouchers for the other tax year.
5. Begin to review and prepare the first 760ES.
 - A. Look for the following voucher conditions and take the appropriate action.
 - **Preprinted SSN is altered** - Draw a heavy black line through the SSN portion of the scan line.
NOTE: The correct SSN should then be handwritten on the voucher to ensure it is properly credited to the customer's account.
 - **Preprinted address is changed** - Write screening code "C" approximately one inch from the right side at the bottom of the voucher.
 - **Preprinted FIPS code is incorrect because the taxpayer has a changed address and now resides in your locality** - Draw a heavy black line through the FIPS code portion of the scan line and write the correct FIPS code under "Locality No." at the top right of the voucher.
 - **Tax Year or Voucher number at top of voucher is altered** - Draw a heavy black line through the filing period portion of the scan line.
 - B. If the voucher has an envelope, ensure that a handwritten postmark date (MMDDYY) is written under the postmark area on the face of the envelope.
NOTE: You may create a Late Card and discard the envelope if you wish.
 - C. Place the Voucher on top of the envelope (or Late Card) and place them in a completed stack.
6. Repeat Step 5 for each voucher for the tax year.
7. Prepare a voucher batch when all vouchers for the tax year are prepared.
 - A. Place the vouchers into a stack.
NOTE: There is no limit to the number of vouchers in a batch. Large batches may be divided into smaller batches for ease of handling.
 - B. Complete a batch tape for the batch.
 - 1) Run an adding machine tape to total the amounts on the vouchers in the batch.
 - 2) Run a second batch tape to verify the total of the first tape.
 - 3) If the two tape totals do not match, rerun the tapes to resolve the error and produce two accurate tapes.
 - 4) Write today's date at the top of each batch tape.
 - 5) Place one batch tape on top of the batch.
 - 6) Set the other batch tape aside.
 - C. Rubber band the batch vouchers and batch tape together.
 - D. If there is only one batch, go to Step 9.
 - E. If the tax year vouchers were divided into two stacks,
 - 1) Repeat Steps 7B and 7C for the second batch.
 - 2) Continue to Step 8.
8. Gather all the batch tapes set aside in Step 7B6 and produce a summary tape.
 - A. Run an adding machine tape of the totals of the batch tapes by tax year to produce summary tape(s).
 - B. Run a second tape of the totals to verify the summary tape.

- C. If the two tape totals do not match, rerun the tapes to resolve the error and produce two accurate tapes.
 - D. Write the two-digit tax year of the vouchers at the top of each summary tape.
 - E. Place one summary tape with the batches.
 - F. Staple the second summary tape and the associated batch tapes together.
 - G. Place the stapled tapes in the designated location to be retained with your records.
9. Prepare a Form 559-S for the tax year vouchers.
- Please refer to Form: [Form 559-S, Report of Collection of Estimated State Income Tax](#)
- A. Obtain a blank Form 559-S.
 - B. Prepare the form 559-S by completing the following fields on the Form.
 - FIPS Code
 - Taxable Year of the vouchers
 - City/County Name
 - Month or Week Ending date of the deposit
 - Columns A - E for each batch
 - Total of Column D
 - Certificate fields in lower section of Form 559-S
 - County or City Name
 - Date Fields
 - C. Ensure that the following 3 totals agree:
 - Summary tape total
 - Total amount from Column D of the Form 559-S
 - Amount for the tax year on the DC
 - D. Set the Form 559-S aside with the associated voucher batches and tapes.
10. If the DC does not have a second tax year, go to Step 12.
11. If the DC has another tax year,
- A. Retrieve the other tax year vouchers that were placed aside in Step 3.
 - B. Repeat Steps 4 - 9 for the second tax year, completing a separate Form 559-S.
12. Obtain the Treasurer's signature on the Form(s) 559-S.
13. Assemble the documents for submission to Virginia Tax.
 - Virginia Tax's Copy of the DC
 - Signed Form 559-S for each tax year
 - Voucher batches with attached batch tapes
 - Summary tape for each tax year
14. Place the submission documents in a mailing envelope or package.
- NOTE:** More than one DC and associated documents may be included in the package.
15. Mail the documents to the following Virginia Tax address:
- Virginia Department of Taxation
Local Estimated Income Tax Processing
Post Office Box 1217
Richmond, Virginia 23218-1217**

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